

REG-48-007 REVIEW OF ACTIONS OF THE COUNTY BOARD

007.01 The State Board may review, in cases brought to its attention by the Tax Commissioner, any changes made by the county board of equalization in the valuation of property in the county.

007.02 Upon an order of the Board, the Tax Commissioner shall conduct a hearing to review the action of the county board, and shall make a recommendation, based upon the testimony presented at the hearing, to the Board concerning any corrections or adjustments necessary to the class or subclass of property so as to secure the assessment of the property as required by law.

007.03 Notice of the hearing before the Tax Commissioner shall be mailed at least ten days prior to the date for hearing.

007.03A The notice shall be mailed to the county clerk, county assessor, and chairperson of the county board.

007.03B Legal representatives of the county may appear at the hearing.

007.04 After the hearing has been conducted by the Tax Commissioner, the Board shall meet to consider the recommendation of the Tax Commissioner, which shall be based upon the information presented at the hearing.

007.04A Notice of the Tax Commissioner's recommendation shall be issued at least five days prior to the meeting of the Board. The notice shall be mailed to the county clerk, county assessor, and the chairperson of the county board.

007.04B At the meeting, any interested person may present testimony relevant to the Tax Commissioner's recommendation.

007.05 On or before August 15th, the order of the Board shall be sent by certified mail to the county assessor and by regular mail to the county clerk and chairperson of the county board. The order shall specify the correction or adjustment to be made to the class or subclass of property affected.

007.06 The county assessor shall implement the changes specified by the Board to each item of property so affected by the order of the Board.

007.07 The county shall be bound by the order of the Board until such time as the Court of Appeals or the Supreme Court rules otherwise, pursuant to an appeal prosecuted pursuant to Reg-48-010.

(Sections 77-507.01 and 77-509, R.S.Supp., 1992. January 24, 1993.)